



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 334

Shillong, Monday, December 23, 2019

2nd Pausha, 1941 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 14th November, 2019.

No.ERTS (T) 4/2019/490. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Seventh Amendment) Rules, 2019.
(2) Save as otherwise provided in these rules, they shall come into force on the date of issuance by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),-

(i) in **FORM GST RFD-01**, in Annexure 1,

(a) for **Statement 1A**, the following Statement shall be substituted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(d) for **Statement 4**, the following Statement shall be substituted, namely:-

“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(e) after **Statement 4**, the following Statement shall be inserted, namely:-

“Statement 4A

Refund by SEZ on account of supplies received from DTA – With payment of tax

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(f) for **Statement 5**, the following Statement shall be substituted, namely:-

“Statement 5 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8
							”;

(g) for **Statement 5B**, the following Statement shall be substituted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

[illegible]

(h) for **Statement 6**, the following Statement shall be substituted, namely:-

“Statement 6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

Document Type B2C/Registered	Receipt GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra –State / inter-State transaction earlier

Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
9	10	11	12	13	14

Transaction which were held inter State / intra-State supply subsequently

Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20
					”.

(ii) in **FORM GSTR-9**, in the Table,-

(a) against serial number 8C, in column 2,-

- (A.) before the letters and words “ITC on inward supplies”, the word, letters and figures “For FY 2017-18” shall be inserted;
- (B.) after the entry ending with the words and figures, “April 2018 to March 2019”, the following entry shall be inserted, namely :-
“For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019” ;

(b) in Pt. V,-

- (A.) before the words “Particulars of the transactions”, the word, letters and figures “For FY 2017-18” shall be inserted;
- (B.) after the heading ending with the words and figures “April 2018 till March 2019”, the following entry shall be inserted, namely :-
“For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019”;

(iii) in **FORM GSTR-9**, in the instructions,

- (a) for paragraph 2, the following paragraph shall be substituted, namely: -
“2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.”;
- (b) in **paragraph 4**, -
- (A.) before the words, “It may be noted”, the word, letters and figures “For FY 2017-18,” shall be inserted;
 - (B.) after the words, letters and figures, “that additional liability for the FY 2017-18”, the letters and figures “or FY 2018-19” shall be inserted;
 - (C.) after the words, “taxpayers cannot claim input tax credit”, the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;
 - (D.) in the Table, in second column , -
 - (I) against serial number 4I, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”;
 - (II) against serial number 4J, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;
 - (III) against serial number 4K & 4L, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.”;
 - (IV) against serial number 5D, 5E and 5F, after the entry ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.”;
 - (V) against serial number 5H, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”;
 - (VI) against serial number 5I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

- (VII) against serial number 5J & 5K, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”;
- (c) in paragraph 5, in the Table, in second column ,-
(A.) against serial number 6B, after the entry ending with the words, figure, brackets and letter “under 6(H) below.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”;
- (B.) against serial number 6C and serial number 6D, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.
For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”;
- (C.) against serial number 6E, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.”;
- (D.) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters “in 7E of **FORM GSTR-9**.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.”;
- (E.) against serial number 8A,-
(I) for the letters and figures, “FY 2017-18”, the words “the financial year for which the return is being for” shall be substituted;
(II) before the words, “It may be noted”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
- (III) after the entry ending with the words “auto-populated in this table.”, the following entry shall be inserted, namely:-
“For FY 2018-19, It may be noted that the **FORM GSTR-2A** generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;
- (F.) against serial number 8B, after the entry ending with the words “be auto-populated here.”, the following entry shall be inserted, namely:-

- “For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;
- (G.) against serial number 8C,—
- (I) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
- (II) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
- “For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.”;
- (III) after the entry ending with the words “for filling up these details.”, the following entry shall be inserted, namely:-
- “For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;
- (H.) against serial number 8D, after the entry ending with the words “shall be negative.”, the following entry shall be inserted, namely:-
- “For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;
- (d) in paragraph 7,—
- (A.) before the words and letter “Part V consists”, the word, letters and figures “For FY 2017-18,” shall be inserted;
- (B.) after the entry ending with the words and figures “April 2018 to March 2019”, the following entry shall be inserted, namely :-
- “For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.”;
- (C.) in the Table, in second column ,—
- (I) against serial number 10 & 11,
- (1.) before the words, “Details of additions”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
- (2.) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
- “For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2019 to September 2019 shall be declared here.”;
- (II) against serial number 12,
- (1.) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;
- (2.) after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(III) against serial number 13, –

(1.) before the words, “Details of ITC for”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2.) after the entry ending with the words, letters and figures “annual return for FY 2018-19.”, the following entry shall be inserted, namely:-

“For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(e) in paragraph 8, in the Table, in second column, –

(A.) against serial number 15A, 15B, 15C and 15D, after the words and letters “details of non-GST refund claims.”, the words and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(B.) against serial number 15E, 15F and 15G, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(C.) against serial number 16A, after the words “filling up these details.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

(D.) against serial number 16B and serial number 16C, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

(E.) against serial number 17 & 18, after the words “value of inward supplies.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

3. In the said rules, in **FORM GST GSTR-9C**, in the instructions, in paragraph 2,

(i) for the letters and figures, “FY 2017-18”, the words “current financial year” shall be substituted;

(ii) before the words, “The details for the”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(iii) in Paragraph 4, in the Table, in second column, –

(a) against serial number 5B and serial number 5C, after the entry ending with the words and brackets “shall be declared here.”, the following entry shall be inserted, namely:-

- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (b) against serial number 5D, after the entry ending with the words “not required to be included here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (c) against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (d) against serial number 5G, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (e) against serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (iv) in paragraph 6, in second column ,—
- (A.) against serial number 12B, after the entry ending with the words and figures “availed during Financial Year 2017-18.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
- (B.) against serial number 12C, after the entry ending with the words “ shall be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
- (C.) against serial number 14, after the entry ending with the words “are to be declared here.”, the following entry shall be inserted, namely:-
“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
- (v) for Part B, the following shall be substituted, namely:-

“PART – B- CERTIFICATION**I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:**

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement (if available) for the period beginning fromto ending on, attached herewith, of M/s (Name), (Address),..... (GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/⟨⟩GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / MGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / MGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,

(c) the cash flow statement (if available) for the period beginning fromto ending on, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/MGST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/MGST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / MGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / MGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

(a)

(b)

(c)

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 335

Shillong, Monday, December 23, 2019

2nd Pausha, 1941 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 14th November, 2019.

No.ERTS (T)4/2019/491. - WHEREAS, sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Meghalaya Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019.

2. For the Explanation in section 44 of the Meghalaya Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: –

“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. ”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 14th November, 2019.

No.ERTS (T) 4/2019/496. – In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government No.ERTS (T) 65/2017/11, dated the 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 98, dated the 5th July, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“ Explanation- For the purpose of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the first Schedule to the Customs Tariff Act, 1975.”

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 3rd December, 2019.

No.ERTS(T)4/2019/502. - WHEREAS, sub-section (1) of section 112 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under section 108 of the Meghalaya Goods and Services Tax Act, 2017, may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, sub-section (3) of section 112 of the said Act provides that the Commissioner may, on his own motion, or upon request from the Commissioner of Central tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order;

AND WHEREAS, section 109 of the said Act provides for the constitution of the Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub-

section (1) or sub-section (3) of section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government of Meghalaya, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Meghalaya Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,-
 - (a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:-
 - (i) date of communication of order; or
 - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;
 - (b) the “six months from the date on which the said order has been passed” in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates:-
 - (i) date of communication of order; or
 - (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.